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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/615,126 Confirmation No.: 8071

First Named Inventor : Chantigny

Filing Date : 07/08/2003

Art Unit : 1626

Examiner : Grazier, Nyeemah

Title : Glucocorticoid Receptor Modulators

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Applicants note the reasons for allowance without acquiescing to the statements.

Respectfully submitted,

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July 5, 2006

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CERTIFICATE OF MAILING

I certify that the foregoing Issue Fee Transmittal and Comments on Statement for Allowance in the Application of Yves Chantigny, Serial No. 10/615,126 filed July 8, 2003, is being deposited with the United States Postal Service as Express Mail No. EV395043700US, addressed to: Mail Stop Issue Fee, U.S. Patent and Trademark Office, P.O. Box 1450, Alexandria, VA 22313-1450 on this 5th day of July, 2006.

Sharon Rudebeck